

\$ 943,662

PDF 10/18/12

MS-5

FINANCIAL REPORT OF THE TOWN OR CITY BUDGET

Enter TOWN/CITY Name Here >

Enter Calendar Reporting Year Here >
(January 1 to December 31)

Enter Optional Reporting Year Here >
(July 1 to June 30)

DOES THE TOWN/CITY ACCOUNT FOR SOME EXPENDITURES AS PROPRIETARY FUNDS OR CAPITAL PROJECT FUNDS?
Enter Yes or No in box above & see instructions.

Enter town or city name in cell C5 and calendar reporting year for this report in C7 (optional reporting year in cell C9). In cell C12 enter yes if the municipality accounts for some expenditures as proprietary or capital project funds.

State of New Hampshire Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 230-5090

Return Completed Report By April 1 For Calendar Fiscal Year and By September 1 for Optional Fiscal Year

GOVERNING BODY (SELECTMEN)

Date Signed:

Under penalties of perjury, I declare that to the best of my belief, the information contained in this report is true, correct and complete.

Mark J. [Signature]
John Robertson
Eric [Signature]

PREPARER	
Under penalties of perjury, I declare that to the best of my belief, the information contained in this report is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)	
Preparer (Please print or type) Vachon Clukay & Company PC	Signature <i>Vachon Clukay & Company PC</i>
Regular Office Hours 8:00 am - 5:00 pm Monday - Friday	Email address vachonclukay@vachonclukay.com

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OCT 16 2012

NH DEPT OF REV ADMIN
MUNICIPAL SERVICES

MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)230-5090

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
GENERAL GOVERNMENT TOTAL = show detail below				
4130-4139	Executive	11,077		18,515
4140-4149	Election, Reg. & Vital Statistics	33,258		27,519
4150-4151	Financial Administration	220,070		211,137
4152	Property Assessment	21,721		14,162
4153	Legal Expense	155,886		172,422
4155-4159	Personnel Administration	84,295		91,867
4191-4193	Planning & Zoning	76,253		61,036
4194	General Government Buildings	152,228		151,438
4195	Cemeteries	11,875		10,000
4196	Insurance	85,009		65,926
4197	Advertising & Regional Assoc.			0
4199	Other General Government	65,000		32,012
PUBLIC SAFETY TOTAL = show detail below				
4210-4214	Police	591,610		563,021
4215-4219	Ambulance	100		
4220-4229	Fire	83,431		89,255
4240-4249	Building Inspection	15,171		8,441
4290-4298	Emergency Management	2,660		2,599
4299	Other (Incl. Communications)			
AIRPORT/AVIATION CENTER TOTAL = show detail below				
4301-4309	Airport Operations			
HIGHWAYS & STREETS TOTAL = show detail below				
4311	Administration			
4312	Highways & Streets	831,286		791,839
4313	Bridges			0
4316	Street Lighting	18,750		21,194
4319	Other	106,319		91,211
SANITATION TOTAL = show detail below				
4321	Administration			
4323	Solid Waste Collection	172,062		151,900
4324	Solid Waste Disposal			
4325	Solid Waste Facility Clean-up			
4326-4329	Sewage Coll. & Disposal & Other	180,175		224,890
Page: Sub-Totals		2,918,236	0	2,800,384

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
WATER DISTRIBUTION & TREATMENT = show detail below				
4331	Administration			
4332	Water Services	153,925		140,251
4335-4339	Water Treatment, Conserv. & Other			
ELECTRIC = show detail below				
4351-4352	Admin. and Generation			
4353	Purchase Costs			
4354	Electric Equipment Maintenance			
4359	Other Electric Costs			
HEALTH = show detail below				
4411	Administration			
4414	Pest Control	450		950
4415-4419	Health Agencies & Hosp. & Other	25,785		25,760
WELFARE = show detail below				
4441-4442	Administration & Direct Assist.	44,873		18,519
4444	Intergovernmental Welfare Pymts			
4445-4449	Vendor Payments & Other			
CULTURE & RECREATION = show detail below				
4520-4529	Parks & Recreation	72,611		70,167
4550-4559	Library	153,652		136,864
4583	Patriotic Purposes	3,600		1,364
4589	Other Culture & Recreation			6,000
CONSERVATION = show detail below				
4611-4612	Admin. & Purch. of Nat. Resources			
4619	Other Conservation	850		225
4631-4632	Redevelopment and Housing			
4651-4659	Economic Development			
DEBT SERVICE = show detail below				
4711	Princ.- Long Term Bonds & Notes	56,667		56,667
4721	Interest-Long Term Bonds & Notes	30,711		30,685
4723	Int. on Tax Anticipation Notes	10,000		4,369
4790-4799	Other Debt Service			
Page Sub-Totals		553,124	0	491,821

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

MS-5

Financial Report of the Budget - Town/City of **Town of Antrim**

Reporting Year = **2011**

OP FY Reporting Year = **n/a**

1	2	3	4	5
Acct. #	EXPENDITURE	Voted Appropriations Final MS-2	Other Authorizations* Explain Below	Actual Expenditures
CAPITAL OUTLAY show detail below				
4901	Land			
4902	Machinery, Vehicles & Equipment	111,412		125,890
4903	Buildings			
4909	Improvements Other Than Bldgs.	1,129,700		91,354
OPERATING TRANSFERS OUT show detail below				
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	- Sewer			
	- Water			
	- Electric			
	- Airport			
4915	To Capital Reserve Fund	145,000		145,000
4916	To Expend. Trust Fund - not #4917			
4917	To Health Maint. Trust Funds			
4918	To Nonexpendable Trust Funds			
4919	To Fiduciary Funds			
	<i>Page Sub-Totals:</i>	1,986,112	0	362,244
	<i>Total Local Expenditure Sub-Totals:</i>	4,857,472	0	3,654,449
PAYMENTS TO OTHER GOVERNMENTS				
4931	Taxes Assessed for County	280,944		280,944
4932	Taxes Assessed for Village Dist.			
4933	Taxes Assessed for Local Educ.	2,176,786		2,176,786
4934	Taxes Assessed for State Educ.	598,193		598,193
4939	Payments to Other Governments			
	Less: Proprietary Funds, Special Revenue Funds, or Capital Project Funds	1,430,200		436,988
TOTAL GENERAL FUND EXPENDITURES		6,483,195	0	6,273,384

Acct. #	Explanation for "Other Authorizations" (Column 4) (Examples: Emergency expenditure; non-lapsing appropriations; grants; agents on capital reserve or trust, transfers)

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those amounts accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See Page 10 for revolving funds and the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds.

Financial Report of the Budget - Town/City of

Town of Antrim	
2011	Reporting Year
n/a	Op FY Reporting Year

1	2	3	4
Acct. #	SOURCE OF REVENUE	Estimated Revenues Used to Set Tax Rate	Actual Revenues
	TAXES		
3110	Property Taxes (commitment less overlay)	6,634,102	5,723,020
3120	Land Use Change Taxes - General Fund		9,472
3121	Land Use Change Taxes - Conservation Fund		
3180	Resident Taxes		
3185	Yield Taxes		13,550
3186	Payment in Lieu of Taxes	2,250	6,000
3187	Excavation Tax (\$.02 cents per cu yd)	45	387
3189	Other Taxes		1,568
3190	Interest & Penalties on Delinquent Taxes	52,000	66,662
	Inventory Penalties		
	LICENSES, PERMITS, & FEES		
3210	Business Licenses & Permits		
3220	Motor Vehicle Permit Fees	275,428	309,167
3230	Building Permits	7,270	8,432
3290	Other Licenses, Permits & Fees	11,363	4,775
3311-3319	From Federal Government		6,148
	FROM STATE		
3351	Shared Revenues		
3352	Meals & Rooms Tax Distribution	117,770	117,770
3353	Highway Block Grant	95,870	95,870
3354	Water Pollution Grant		
3355	Housing & Community Development		
3356	State & Federal Forest Land Reimbursement		
3357	Flood Control Reimbursement		
3359	Other (Including Railroad Tax)	876,880	57,478
3379	From Other Governments		97,986
	CHARGES FOR SERVICES		
3401-3406	Income from Departments	18,150	32,070
3409	Other Charges		
	MISCELLANEOUS REVENUES		
3501	Sale of Municipal Property	80,560	4,671
3502	Interest on Investments		337
3503-3509	Other	8,787	14,438
	INTERFUND OPERATING TRANSFERS IN		
3912	From Special Revenue Funds		
3913	From Capital Projects Funds		
3914	From Enterprise Funds		
	Sewer - (Offset)	180,175	144,725
	Water - (Offset)	153,925	135,505
	Electric - (Offset)		
	Airport - (Offset)		
3915	From Capital Reserve Funds	219,220	14,369
3916	From Trust & Fiduciary Funds		826
3917	Transfers from Conservation Fund		
	OTHER FINANCING SOURCES		
3934	Proceeds from Long Term Bonds & Notes		
	Less Proprietary Funds, Special Revenue Funds, or Capital Project Funds	1,430,200	352,077
	TOTAL GENERAL FUND REVENUE	6,303,595	6,513,149

NOTE: NH law requires all municipalities to gross appropriate. Full disclosure of those appropriations and offsetting revenues are required on this report. Those revenues accounted for in proprietary or other funds are subtracted from this report for purposes of general fund balance sheet disclosure. See the municipality's audited financials for more information on proprietary funds, special revenue funds, or capital project funds. Also see supplemental schedule on page 10.

General Fund Balance Sheet for Town/City of Town of Antrim 2011
or Optional Reporting Year = n/a

A. ASSETS	Acct. #	Beginning of Year	End of year
Current assets	(a)	(b)	(c)
a. Cash and equivalents	1010	2,139,657	1,074,534
b. Investments	1030	489	489
c. Restricted Assets			
d. Taxes receivable	1080	707,862	496,584
e. Tax liens receivable	1110	342,840	356,770
f. Accounts receivable	1150		1,675
g. Due from other governments	1260	22,053	
h. Due from other funds	1310	299,981	636,377
i. Other current assets	1400		26,213
j. Tax deeded property (subject to resale)	1670	22,812	22,812
TOTAL ASSETS		3,535,694	2,615,454
B. LIABILITIES AND FUND EQUITY	Acct. #	Beginning of Year	End of year
Current liabilities	(a)	(b)	(c)
a. Warrants and accounts payable	2020	26,507	24,099
b. Compensated absences payable	2030		
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075	1,320,599	1,206,157
f. Due to other funds	2080	42,971	300,277
g. Deferred revenue	2220		487
h. Notes payable - Current	2230	1,300,000	
i. Bonds payable - Current	2250		
j. Other payables	2270	4,627	3,679
TOTAL CURRENT LIABILITIES		2,694,704	1,534,699
Fund equity			
a. Nonspendable Fund Balance	2440		
b. Restricted Fund Balance	2450		
c. Committed Fund Balance	2460		8,093
d. Assigned Fund Balance	2490		129,000
e. Unassigned Fund Balance	2530	840,990	943,662
TOTAL FUND EQUITY		840,990	1,080,755
3. TOTAL LIABILITIES AND FUND EQUITY		3,535,694	2,615,454

Note: To be GASB 54 compliant, the fund balance classifications have changed. See tab called Fund Balance Explanation.

NOTE: NH law requires all municipalities to gross appropriate, but this balance sheet only reflects the general fund. See the municipality's audited financials for more information on proprietary funds, special revenue, or capital project funds.

MS-5	RECONCILIATION (to assist in balance sheet preparation)			
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A. GENERAL FUND BALANCE SHEET RECONCILIATION

Total Revenues From Page 5	6,513,149	
Less Expenditures From Page 4	6,273,384	
Increase (decrease)	239,765	
Ending Fund Equity From Balance Sheet	1,080,755	These cells should be equal
Less Beginning Fund Equity From Balance Sheet	840,990	
Increase (decrease)	239,765	

B. RECONCILIATION OF SCHOOL DISTRICT LIABILITY ACCT. #2075

	Amount	
1. School district liability at beg. of year (From balance sheet Acct # 2075, column b)	1,320,599	✓
2. ADD: School district assessment for current year	2,774,979	
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	4,095,578	
4. SUBTRACT: Payments made to school district	< 2,889,421 >	
(To balance sheet Acct # 2075, column c)	1,206,157	

C. RECONCILIATION OF TAX ANTICIPATION NOTES

	Amount	
1. Short-term (TANS) debt at beginning of year	\$ 1,300,000	
2. ADD: New issues during current year	1,000,000	
3. SUBTRACT: Issues retired during current year	< 2,300,000 >	
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (To balance sheet in Acct # 2230, column c)	-	

****SAMPLE FIGURES USED FOR ILLUSTRATION. USE THE MUNICIPALITY'S ACTUAL FIGURES****

